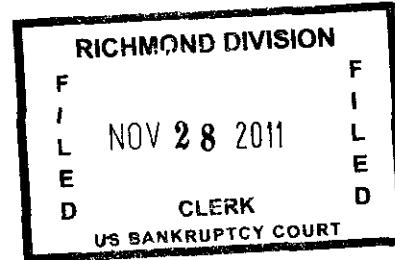


James D. Thornton (VSB #28013)
Thornton & Associates, PLC
5030 Sadler Place, Suite 204
Glen Allen, Virginia 23060
Telephone: (804) 377-3701
Facsimile: (804) 377-3704
Email: jim.thornton@thorntonassociates.com
Claimant



**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

| | |
|---|---------------------------------|
| In re: | Chapter 11 |
| CIRCUIT CITY STORES, INC., et al., | Case No.: 08-35653 (KRH) |
| Debtors. | Jointly Administered |

**CLAIMANT'S RESPONSE TO
LIQUIDATING TRUST'S TWENTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (DISALLOWANCE
OF CERTAIN LATE AND/OR OTHERWISE INVALID CLAIMS)**

Thornton & Associates, PLC (the "Claimant") files this Response to Liquidating Trust's Twenty-Sixth Omnibus Objection to Claims (Disallowance of Certain Late and/or Otherwise Invalid Claims), pursuant to Local Bankruptcy Rule 3007-1, as modified by the Court in its Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of the Notice of Omnibus Objections (Docket No. 2881).

BACKGROUND

1. On November 10, 2008 (the "Petition Date"), the debtors in the above-captioned cases (the "Debtors") filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

2. On December 10, 2008, the Court entered that certain Order Pursuant to Bankruptcy Code Sections 105 and 502 and Bankruptcy Rules 2002, 3003(c)(3), and 9007 (I) Setting General Bar Date and Procedures for Filing Proofs of Claim; and (II) Approving Form and Manner of Notice Thereof (Docket No. 890) (the "Claims Bar Date Order").

3. Pursuant to the Claims Bar Date Order, the deadline for filing all "claims" (as defined in 11 U.S.C. § 105(5)) arising before November 10, 2008 against the Debtors by any non-governmental entity was 5:00 p.m. (Pacific) on January 30, 2009 (the "General Bar Date").

4. Claimant had performed legal work for Circuit City Stores, Inc. ("Circuit City") during the months of September, 2008 and October, 2008, for which Claimant invoiced Circuit City before the Petition Date.

5. Although Claimant and Circuit City had no written agreement for the performance of the work, Claimant had performed legal work for Circuit City for over five years as of the Petition Date, and had established a pattern of dealing under which Claimant would perform work for Circuit City upon request and would invoice Circuit City each calendar month for work that had been performed during the previous calendar month.

6. As of the Petition Date, Debtor was indebted to Claimant in the amount of \$14,559.49 for work performed by Claimant during September, 2008 and October, 2008.

7. Claimant's Proof of Claim for outstanding fees was docketed November 20, 2008, well before the General Bar Date, and contained detailed descriptions of the work performed and the amount due.

8. The affidavit of James D. Thornton, the Manager of Claimant and the lawyer who performed all of the work detailed in the Proof of Claim, is attached hereto as Exhibit A, and is incorporated by this reference.

Respectfully submitted,

By: James D. Thornton
Manager of Claimant

James D. Thornton (VSB No. 28013)
Thornton & Associates, PLC
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(804) 377-3701; fax (804) 377-3704
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Manager of Claimant

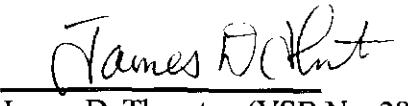
CERTIFICATE

I certify that on November 16, 2011, the foregoing was sent to the following parties in interest in the manner set forth below:

Jeffrey N. Pomerantz, Esq.
Andrew W. Caine, Esq.
Pachulski Stang Ziehl & Jones LLP
10100 Santa Monica Boulevard
Los Angeles, California 90067-4100
first class mail

Lynn L. Tavenner, Esq.
Paula S. Beran, Esq.
Tavenner & Beran, PLC
20 North Eighth Street, 2nd Floor
Richmond, Virginia 23219
first class mail

Robert J. Feinstein, Esq.
Pachulski Stang Ziehl & Jones LLP
780 Third Avenue, 36th Floor
New York, New York 10017
first class mail



James D. Thornton (VSB No. 28013)

Exhibit A

James D. Thornton (VSB #28013)
Thornton & Associates, PLC
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**UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re: **Chapter 11**
CIRCUIT CITY STORES, INC., et al. **Case No.: 08-35653 (KRH)**
Debtors. **Jointly Administered**

AFFIDAVIT

COMMONWEALTH OF VIRGINIA

COUNTY OF HENRICO, to wit

This day, James D. Thornton, personally appeared before me, the undersigned Notary Public and being sworn, said as follows:

1. I, James D. Thornton, am the Manager of Thornton & Associates, PLC (the "Firm"). The Firm performed legal work for Circuit City Stores, Inc. ("Circuit City") in the area of commercial real estate. The Firm performed legal work for Circuit City beginning in 2003 and continuing until Circuit City's filing of its petition in bankruptcy.
2. As the principal in Thornton & Associates, PLC, I performed the vast majority of the legal services the Firm rendered for Circuit City.

3. While there was no written agreement between the Firm and Circuit City for the performance of services, it had been the custom of Circuit City and the Firm that bills for the Firm's services were issued on a monthly basis for work performed during the previous month.

4. At the time of filing of Circuit City's bankruptcy petition, I had over twenty years of experience in performing legal services in the area of commercial real estate. My hourly rate was \$275.00 an hour, which was a reasonable hourly rate in light of my experience and expertise, and Circuit City paid the Firm at that rate for my work throughout the 2008 calendar year.

5. As the party who performed the work for Circuit City and as Manager of the Firm, I am familiar with the work that was performed for Circuit City during the months of September, 2008 and October, 2008.

6. I have reviewed the invoices and the summaries of invoices attached to the Firm's Proof of Claim filed in connection with Circuit City's bankruptcy case. The invoices are complete, accurate, and have not been previously paid.

7. Circuit City at the time of its bankruptcy filing was indebted to the Firm in the amount of \$14,559.29 for work invoiced to Circuit City prepetition.

Executed this 16th day of November, 2011.



James D. Thornton (SEAL)

The foregoing instrument was acknowledged before me, Debra L. King,
notary public, this 16th day of November, 2011, by James D. Thornton, who is personally
known to me.

Debra L. King
Notary Public

Registration No. 262384

My Commission expires: 12/31/11



THORNTON
ASSOCIATES, PLC

A Professional Limited Liability Company
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Glen Allen, Virginia 23060

James D. THORNTON
JIM.THORNTON@THORNTONASSOCIATES.COM

DIRECT DIAL: (804) 377-3701
FACSIMILE: (804) 377-3704

November 16, 2011

VIA CERTIFIED MAIL

Clerk of the Bankruptcy Court
United States Bankruptcy Court
701 East Broad Street
Room 4000
Richmond, Virginia 23219

RE: Circuit City Stores, Inc., et al; Case No. 08-35653 (KRH)

Ladies and Gentlemen:

I am enclosing for filing in the Clerk's Office the attached Claimant's Response to Liquidating Trust's Twenty-Sixth Omnibus Objection to Claims (Disallowance of Certain Late and/or Otherwise Invalid Claims) for the action referred to above. Please call with any questions.

Sincerely,



James D. Thornton

Enclosure